



Environmental Facilities Corporation

ANDREW M. CUOMO
Governor

November 6, 2019

Jackie Smith, Rate Negotiator (3802R)
Financial Analysis and Oversight Service Center
US Environmental Protection Agency
1200 Pennsylvania Ave, NW
Washington, DC 20460-0001

Dear Ms. Smith:

Enclosed is EFC's indirect cost rate proposal dated November 1, 2019 together with the appropriate certifications, supporting schedules and audited reports. The proposal is based on actual costs for the period ending March 31, 2018. EFC is requesting that this rate be approved to be applied to the period April 1, 2019 through March 31, 2020. Your prompt review and approval of this proposal is appreciated.

If you have any questions please contact Barbara Spring at 518-402-7593.

Sincerely,

A handwritten signature in black ink, appearing to be "AS", written over a horizontal line.

Albert Schnide
Deputy Controller

Enclosures

CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal dated January 28, 2019 to establish cost allocations or billings for April 1, 2018 through March 31, 2019 are allowable in accordance with the requirements of the Federal award(s) to which they apply and the provisions of this Part. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal government will be notified of any accounting changes that would affect the rate.

I declare that the foregoing is true and correct.

Governmental Unit: NYS Environmental Facilities Corp

Signature: _____



Name of Official: Albert Schnide

Title: Deputy Controller

Date of Execution: 11/06/2019

NEW YORK STATE ENVIRONMENTAL FACILITIES CORPORATION
INDIRECT COST RATE PROPOSAL
YEAR ENDED MARCH 31, 2018

DESCRIPTION	TOTAL COSTS INCURRED	EXCLUDED/ UNALLOWABLE COSTS	TOTAL ALLOWABLE COSTS	DIRECT COSTS	INDIRECT COSTS		
Salaries	8,936,103.23	417,958.65	8,518,144.58	7,440,590.64	1,077,553.94	8,518,144.58	8,518,144.58
Fringe benefits	8,293,808.15	4,057,600.63 *	4,236,207.52	3,700,322.97	535,884.55		4,236,207.52
Equipment	73,105.36	-	73,105.36	67,987.98	5,117.38		73,105.36
Depreciation	-	-	-	-	-		0.00
Travel and auto maintenance	17,536.33	-	17,536.33	15,180.14	2,356.19		17,536.33
Seminars, workshops, etc.	6,330.00	-	6,330.00	5,421.00	909.00		6,330.00
Supplies and materials	30,882.07	-	30,882.07	28,557.01	2,325.06		30,882.07
Telephone	71,059.43	-	71,059.43	65,222.43	5,837.00		71,059.43
Other miscellaneous	43,020.71	-	43,020.71	39,985.56	3,035.15		43,020.71
Trustee fees	248,908.34	-	248,908.34	248,908.34	-		248,908.34
Postage	8,497.63	-	8,497.63	7,926.23	571.40		8,497.63
Printing	1,725.45	-	1,725.45	1,630.60	94.85		1,725.45
Insurance	17,625.50	-	17,625.50	15,160.61	2,464.89		17,625.50
Consultants	290,557.50	-	290,557.50	276,249.15	14,308.35		290,557.50
Subscriptions, publications	37,373.17	-	37,373.17	36,109.73	1,263.44		37,373.17
Maintenance and repairs	6,945.99	-	6,945.99	6,459.81	486.18		6,945.99
Software support and maintenance	82,773.51	-	82,773.51	77,348.43	5,425.08		82,773.51
Contractual	-	-	-	-	-		0.00
Rent	650,879.00	-	650,879.00	-	650,879.00		650,879.00
Restricted Expenses	-	-	-	-	-		0.00
Board expense	9,383.55	-	9,383.55	-	9,383.55		9,383.55
Interest Exp on SRF bonds payable	262,845,224.97	262,845,224.97	-	-	-		
SRF municipality interest subsidy	120,083,174.72	120,083,174.72	-	-	-		
State assistance payments	60,824,771.25	60,824,771.25	-	-	-		
Grants disbursed	26,867,521.69	26,867,521.69	-	-	-		
Principal forgiveness	2,245,037.36	2,245,037.36	-	-	-		
Cost recovery tax	5,182,599.29	5,182,599.29	-	-	-		14,350,955.64
Reimbursable contractual	707,014.00	707,014.00	-	-	-		
Total expense per general ledger	497,581,858.20	483,230,902.56	14,350,955.64	12,033,060.63	2,317,895.01		
Statewide cost allocation plan	1,193,206.00	-	1,193,206.00	-	1,193,206.00		
Total expense	498,775,064.20	483,230,902.56	15,544,161.64	12,033,060.63	3,511,101.01		

RATE CALCULATIONS

DEC SRF ASSIGNEES SALARIES	70,566.00			
DEC ASSIGNEES FRINGE	42,318.00			
DIRECT SALARIES	7,440,590.64	TOTAL FRINGE BENEFITS	4,236,207.52	
DIRECT FRINGE BENEFITS	3,700,322.97	TOTAL SALARIES	8,518,144.58	
TOTAL SALARIES & FRINGE BENEFITS	11,253,797.61			
TOTAL INDIRECT COSTS	3,511,101.01	FRINGE BENEFIT RATE	49.73%	
INDIRECT COST RATE	31.20%			

NEW YORK STATE ENVIRONMENTAL FACILITIES CORPORATION
SUMMARY TRIAL BALANCE
MARCH 31, 2018

	10 AGENCY	19 ADMIN	59 DWSRF ADMIN	30 CWSRF LOAN FUND	35 CWSRF RESTRICTED	60 DWSRF LOAN FUND	65 DWSRF RESTRICTED	TOTAL DIRECT	ADJUST	ADJUSTED DIRECT	11 CORPORATE ADMINISTRATION	ADJUST	ADJUSTED INDIRECT	TOTAL EXPENSE
SALARIES	189,584.52	6,133,971.61	1,304,501.39	-	-	-	-	7,628,057.52	(187,466.88)	7,440,590.64	1,308,045.71	187,466.88	1,495,512.59	8,936,103.23
EQUIPMENT	2,193.16	54,097.96	11,696.86	-	-	-	-	67,987.98	-	67,987.98	5,117.38	-	5,117.38	73,105.36
DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EXPENSES:														
Supplies and materials	875.84	23,005.08	4,676.09	-	-	-	-	28,557.01	-	28,557.01	2,325.06	-	2,325.06	30,882.07
Seminars, workshops, etc.	66.00	4,370.88	984.14	-	-	-	-	5,421.00	-	5,421.00	909.00	-	909.00	6,330.00
Telephone	2,023.42	52,894.87	10,304.14	-	-	-	-	65,222.43	-	65,222.43	5,837.00	-	5,837.00	71,059.43
Postage	231.28	6,154.28	1,540.67	-	-	-	-	7,926.23	-	7,926.23	571.40	-	571.40	8,497.63
Printing	40.65	1,272.11	317.84	-	-	-	-	1,630.60	-	1,630.60	94.85	-	94.85	1,725.45
Insurance	489.06	12,063.28	2,608.27	-	-	-	-	15,160.61	-	15,160.61	2,464.89	-	2,464.89	17,625.50
Maintenance and repairs	208.38	5,140.02	1,111.41	-	-	-	-	6,459.81	-	6,459.81	486.18	-	486.18	6,945.99
Software support and maintenance	2,325.04	60,385.78	14,637.61	-	-	-	-	77,348.43	-	77,348.43	5,425.08	-	5,425.08	82,773.51
Other miscellaneous	4,788.56	27,652.05	7,544.95	-	-	-	-	39,985.56	-	39,985.56	3,035.15	-	3,035.15	43,020.71
Subscriptions, publications	1,221.49	22,741.38	12,146.88	-	-	-	-	36,109.73	-	36,109.73	1,263.44	-	1,263.44	37,373.17
Trustee fees	9,900.00	81,209.34	157,799.00	-	-	-	-	248,908.34	-	248,908.34	-	-	-	248,908.34
Rent	19,526.31	481,650.50	104,140.64	-	-	-	-	605,317.45	(605,317.45)	-	45,561.55	605,317.45	650,879.00	650,879.00
Travel and auto maintenance	131.99	12,554.35	2,493.80	-	-	-	-	15,180.14	-	15,180.14	2,356.19	-	2,356.19	17,536.33
Consultants	7,632.15	216,462.20	52,154.80	-	-	-	-	276,249.15	-	276,249.15	14,308.35	-	14,308.35	290,557.50
Contractual	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Board expense	9,383.55	-	-	-	-	-	-	9,383.55	(9,383.55)	-	-	9,383.55	9,383.55	9,383.55
Total Expenses	250,621.40	7,195,625.67	1,688,658.47	-	-	-	-	9,134,905.54	(802,167.88)	8,332,737.66	1,397,801.23	802,167.88	2,199,969.11	10,532,706.77
FRINGE BENEFITS:														
NYS retirement	35,132.00	1,136,705.00	241,741.00	-	-	-	-	1,413,578.00	-	1,413,578.00	252,394.10	-	252,394.10	1,665,972.10
FICA	14,305.53	457,359.30	97,983.24	-	-	-	-	569,628.07	-	569,628.07	92,948.67	-	92,948.67	662,576.74
Health, dental and vision	64,741.41	1,504,788.88	319,176.82	-	-	-	-	1,888,687.11	-	1,888,687.11	139,553.90	-	139,553.90	2,028,241.01
Long-term disability	1,780.60	42,807.82	9,226.22	-	-	-	-	53,814.64	-	53,814.64	4,792.35	-	4,792.35	58,606.99
Workers compensation insurance	579.52	14,294.80	3,090.77	-	-	-	-	17,965.09	-	17,965.09	1,352.21	-	1,352.21	19,317.30
OPEB	115,491.00	2,848,784.00	615,953.00	-	-	-	-	3,580,228.00	-	3,580,228.00	269,480.00	-	269,480.00	3,849,708.00
Tuition reimbursement	-	2,551.53	-	-	-	-	-	2,551.53	-	2,551.53	-	-	-	2,551.53
Unemployment	-	-	6,020.00	-	-	-	-	6,020.00	-	6,020.00	814.48	-	814.48	6,834.48
Total Fringe Benefits	232,030.06	6,007,271.33	1,293,171.05	-	-	-	-	7,532,472.44	-	7,532,472.44	761,335.71	-	761,335.71	8,293,808.15
OTHER COSTS (UNALLOWABLE)														
Interest Exp on SRF bonds payable	-	-	-	214,210,062.67	-	48,635,162.30	-	262,845,224.97	-	262,845,224.97	-	-	-	262,845,224.97
SRF municipality interest subsidy	-	-	-	107,708,303.07	-	12,374,871.65	-	120,083,174.72	-	120,083,174.72	-	-	-	120,083,174.72
Principal forgiveness	-	-	-	2,245,037.36	-	-	-	2,245,037.36	-	2,245,037.36	-	-	-	2,245,037.36
State assist payments/Grants	1,802,036.91	-	-	-	31,056,205.77	86,807.42	27,879,721.15	60,824,771.25	-	60,824,771.25	-	-	-	60,824,771.25
Grants disbursed	-	-	-	16,562,438.24	-	10,305,083.45	-	26,867,521.69	-	26,867,521.69	-	-	-	26,867,521.69
Cost recovery tax	-	-	-	-	4,182,599.29	-	1,000,000.00	5,182,599.29	-	5,182,599.29	-	-	-	5,182,599.29
Reimbursable contractual	64,725.00	-	-	642,289.00	-	-	-	707,014.00	-	707,014.00	-	-	-	707,014.00
Total other costs	1,866,761.91	-	-	341,368,130.34	35,238,805.06	71,401,924.82	28,879,721.15	478,755,343.28	-	478,755,343.28	-	-	-	478,755,343.28
Total expense per general ledger	2,349,413.37	13,202,897.00	2,981,829.52	341,368,130.34	35,238,805.06	71,401,924.82	28,879,721.15	495,422,721.26	(802,167.88)	494,620,553.38	2,159,136.94	802,167.88	2,961,304.82	497,581,858.20

New York State Environmental Facilities Corp
Personal Service Expense for FY 2017-2018

Item #	Division	Last Name	Current Title	Total
176	CWSRF	CORPOP	Petrone	Senior Program Analyst
403	CWSRF	CORPOP	Doherty	Assistant Accounting Manager
407	CWSRF	CORPOP	Sparks	Accounting Specialist II
409	CWSRF	CORPOP	Czub	Assistant Accounting Manager
418	CWSRF	CORPOP	Kotary	Debt Service Assistant
419	CWSRF	CORPOP	Bullinger	Budget Analyst
423	CWSRF	CORPOP	Morwin	Accounting Specialist I
424	CWSRF	CORPOP	Urba	Legal Coordinator
424	CWSRF	CORPOP	Winnery	Human Resource Coordinator
428	CWSRF	CORPOP	McGrath	Deputy Director of Corporate Operations
430	CWSRF	CORPOP	McGuire	Manager, Contracts and Budget
433	CWSRF	CORPOP	Spring	Accounting Manager
445	CWSRF	CORPOP	Byrne	Debt Service Analyst
457	CWSRF	CORPOP	Bernard	Administrative Assistant I
465	CWSRF	CORPOP	Griffin	Accounting and Operations Analyst
003	CWSRF	EXEC	Hsia	Deputy Chief Information Officer
005	CWSRF	EXEC	Burnell	Director of Communications
005	CWSRF	EXEC	Chirlin	Director of Communications
015	CWSRF	EXEC	Hogan	Environmental Program Specialist
015	CWSRF	EXEC	Topalian	Environmental Program Specialist
046	CWSRF	EXEC	Syron	Program Analyst
067	CWSRF	EXEC	Hahn	Assistant Manager of GPPI
068	CWSRF	EXEC	Weingold	Senior Application Developer
401	CWSRF	EXEC	Mariano	Administrative Assistant II
414	CWSRF	EXEC	Roizman	Assistant Director, Information Technology
420	CWSRF	EXEC	Randall	Manager of GPPI
450	CWSRF	EXEC	Futia	Senior Network Technology Analyst
455	CWSRF	EXEC	Kelly	Sustainability Coordinator
459	CWSRF	EXEC	Gyory	Green Infrastructure Coordinator
461	CWSRF	EXEC	Holden	Lead Application Developer
475	CWSRF	EXEC	Bigelow	Green Infrastructure Coordinator
478	CWSRF	EXEC	O'Riley	Operations and Network Analyst
006	CWSRF	FIN	Johnson	Financial Analyst
013	CWSRF	FIN	Armitage	Financial Analyst
152	CWSRF	FIN	Friedrich	Chief Financial Officer
402	CWSRF	FIN	Clark	Financial Development Manager
402	CWSRF	FIN	Walker	Financial Development Manager
412	CWSRF	FIN	Smith, JC	Environmental Project Manager
416	CWSRF	FIN	Moore	Assistant Financial Development Manager
422	CWSRF	FIN	Spath	Financial Analyst
432	CWSRF	FIN	Nowosielski	Director of Public Finance
435	CWSRF	FIN	Sunkes	Assistant Finance Manager
439	CWSRF	FIN	McDonald	Finance Coordination Manager
441	CWSRF	FIN	Sitterly	Assistant Financial Development Manager
447	CWSRF	FIN	Bacarella	Financial Analyst
447	CWSRF	FIN	Danforth	Financial Analyst
448	CWSRF	FIN	Vander Bogart	Administrative Assistant
458	CWSRF	FIN	McAuliffe	Financial Analyst
464	CWSRF	FIN	Boomhower	Financial Information Systems Analyst
467	CWSRF	FIN	Endres	Financial Analyst
	CWSRF	FIN	Lang	Public Finance Intern
008	CWSRF	LEGAL	Lipiec	Deputy Counsel
011	CWSRF	LEGAL	Hale	Deputy Counsel
022	CWSRF	LEGAL	Eichenlaub	Deputy Counsel
405	CWSRF	LEGAL	Cholakis	Executive Deputy Counsel
429	CWSRF	LEGAL	Lanigan	Deputy Counsel
027	CWSRF	PROGM	Nelson	Environmental Project Engineer II
071	CWSRF	PROGM	Caban	Environmental Project Engineer I
140	CWSRF	PROGM	Burns	Director of Engineering & Program Management
408	CWSRF	PROGM	Glassbrenner	MWBE Representative
426	CWSRF	PROGM	Ricci	Environmental Project Engineer III
427	CWSRF	PROGM	Moss	Environmental Project Engineer III
431	CWSRF	PROGM	Penner	Environmental Project Engineer III
437	CWSRF	PROGM	Denno	Environmental Project Coordinator
438	CWSRF	PROGM	Gogolla	Environmental Project Engineer I

440	CWSRF	PROGM	Hack	MWBE Specialist
442	CWSRF	PROGM	LaPan	Environmental Project Engineer I
444	CWSRF	PROGM	Myers	Senior Administrative Assistant
446	CWSRF	PROGM	Webber	Environmental Project Engineer III/MWBE Manager
453	CWSRF	PROGM	Ng	Environmental Project Engineer III
456	CWSRF	PROGM	Geiger	Environmental Project Engineer I
460	CWSRF	PROGM	Lanahan	Environmental Project Engineer I
462	CWSRF	PROGM	Bradley	Deputy Director of Engineering and Program Management
463	CWSRF	PROGM	Wright	Environmental Project Engineer I
466	CWSRF	PROGM	Deuel	Environmental Project Coordinator
470	CWSRF	PROGM	Brizzell	Environmental Project Engineer III
472	CWSRF	PROGM	Krembs	Environmental Project Engineer I
473	CWSRF	PROGM	O'Neil	Environmental Project Engineer II
474	CWSRF	PROGM	Rusin	Environmental Engineer I
476	CWSRF	PROGM	Ferebee	Community Assistance Liaison
477	CWSRF	PROGM	Hawley	Environmental Project Engineer I
301	DWSRF	CORPOP	Pascuzzi	Accounting Assistant
322	DWSRF	CORPOP	Gardner	Debt Service Analyst
353	DWSRF	CORPOP	Frederick	Debt Service Analyst
305	DWSRF	EXEC	Valente	SRF Loan Process Manager
306	DWSRF	EXEC	Fisher	Principal Application Developer
309	DWSRF	EXEC	Gregory	Administrative Assistant
312	DWSRF	FIN	Feldblum	Finance Specialist
313	DWSRF	FIN	Adams	Financial Analyst
316	DWSRF	FIN	Cucinelli	Financial Analyst
316	DWSRF	FIN	Kelly	Financial Analyst
317	DWSRF	FIN	Rienzo	Assistant Financial Development Manager
318	DWSRF	FIN	McClintock	Financial Development Manager
352	DWSRF	FIN	McEvoy	Deputy Director of Public Finance
354	DWSRF	FIN	Jackowski	Manager, Financial Information Systems
357	DWSRF	FIN	Vijayan	Financial Information Systems Senior Analyst
358	DWSRF	LEGAL	Sellman	Deputy Counsel
310	DWSRF	PROGM	Garcia	MWBE Representative
310	DWSRF	PROGM	Weisheit	MWBE Representative
315	DWSRF	PROGM	McCullough	MWBE Representative
355	DWSRF	PROGM	Brown	SRF Program Services Coordinator
165	EXC	EXEC	Dalton	Deputy Director
166	EXC	EXEC	Ketcham	Program Specialist
167	EXC	EXEC	Woodson	Program Manager
168	EXC	EXEC	Darley	Special Assistant
169	EXC	EXEC	Pennello	Legislative Liaison
150	IND	CORPOP	Malinoski	Controller and Director of Corporate Operations
151	IND	CORPOP	Aery	Manager, Human Resources & Support Services
100	IND	EXEC	Ty	President and CEO
109	IND	EXEC	Barnett	Executive Assistant
125	IND	EXEC	Harris	Secretary to the Corporation
122	IND	LEGAL	Coleman	General Counsel
036	IND	PROGM	Ching	Environmental Project Manager
043	TAS	CORPOP	Smith,B	Program Specialist
173	TAS	CORPOP	Catizone	Program Specialist
002	TAS	PROGM	Sammons	Assistant to the Director of Program Management



6,143,273.47

1,297,317.17

7,440,590.64

417,958.65

876,215.39

201,339.98

1,495,514.02

8,936,104.66

8,936,104.66



NEW YORK
STATE OF
OPPORTUNITY.

Environmental Facilities Corporation

Board of Directors

Executive

Legal

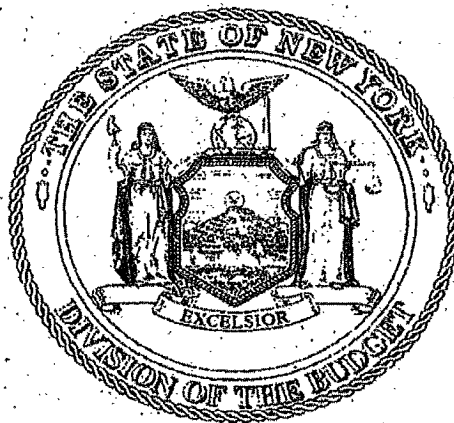
*Engineering
and Program
Management*

*Corporate
Operations*

Public Finance

STATE OF NEW YORK
Statewide Cost Allocation Plan
Fixed Costs Calculation
SFYE 2020

FINAL



June 28, 2019

**STATE OF NEW YORK
STATEWIDE COST ALLOCATION PLAN
FOR THE STATE FISCAL YEAR ENDING MARCH 31, 2020**

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EXHIBITS

- I. Fixed Costs for Fiscal Year 2020
- II. Schedules of 2018 Carry-forwards and Projections for Fiscal Year 2020
- III. Summary of Carry-forwards
- IV. ~~Summary of Actual Indirect Costs for Fiscal Year 2018~~
- V. Footnotes to Indirect Cost Schedules

**State Of New York
Statewide Cost Allocation Plan
Based On Actual SFYE 2018 Costs
Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Labor						6,347,543
Vvks Comp Bd						8,212,949
Public Service						3,160,002
Transportation						28,349,516
Dept Of State						4,417,844
Taxation And Finance						15,808,135
Welfare Insp General						1,430,989
Energy Rsrch Dev Auth						239,663
Metro Trans Auth						5,861,359
NYS IOLA Fund						244,840
Environ Facil Corp						1,193,208
Niag Front Trans Auth						4,497
Cap Dist Trans Auth						829
Urban-Emp St Dev Corp						598,403
Finl Control Bd NYC						32,902
Gaming Commission						1,728,802
Disaster Aid						2,352
Econ Development						3,250,657
Motor Vehicles						15,556,521
Children & Family Svcs						13,044,729
Temp & Disab Assist						15,350,445
TDA02 SSI Payments						12,787,119
SUNY						45,291,030
SUNY Constr Fund						691,258
Parks, Rec & Hist Pres						8,161,276
Mental Health						17,890,045
People With Devel Disab						17,944,110
Dev Disab Plan Cnd						45,468
Alcohol & Subst Abuse						3,438,725
Power Auth of NYS						550,860
NYS Thruway Auth						935,160
CUNY						12,834,323
CUNY Constr Fund						125,688
Housing Finance Agcy						11,562
State Insur Fund						1,065,524
OGS-Bus Svcs Center						0
Indigent Legal Svcs						612,956
Nat'l & Community Svc						28,044
Oil Spill Fund						112,804
Misc Authorities						3,977,605
Misc Boards & Commiss						778,849
Other						66,499,398
Totals	494,179,168	(1,176,527)	219,015,104	(171,835,790)	0	540,181,955

Deviation: 0

State Of New York
Statewide Cost Allocation Plan
Based On Actual SFYE 2018 Costs
Schedule A - Allocated Costs By Department

New York SCAP
2018 Version 1.0001
Level: Detail

Central Service Departments	Metro Trans Auth	NYS IOLA Fund	Environ Facil Corp	Niag Front Trans	
				Auth	Cap Dist Trans Auth
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Civil Service Costs	0	0	0	0	0
Info Tech Svcs Costs	0	0	0	0	0
General Services	0	15,950	613,429	0	0
Payment Lieu Of Taxes	0	0	0	0	0
State Comptroller	0	72,393	0	0	0
St Comptroller-Mgmt Audit	5,480,346	0	568,331	0	0
Law	0	0	0	0	0
Budget	137,877	140,664	9,811	0	0
Employee Relations	0	419	0	0	0
Inspector General	27,436	0	0	2,738	0
Information Technology	0	816	0	0	0
Commiss Public Ethics	201,280	512	1,583	1,658	752
Treasury Management	0	83	0	0	0
Minority & Women Bus Dev	14,420	0	52	101	77
P.E.R.B.	0	0	0	0	0
MTA Tax	0	2,593	0	0	0
Statewide Finl System	0	11,410	0	0	0
Allocated Costs for Fiscal 2018	5,861,359	244,840	1,193,206	4,497	829

11/7/2019

Item #	Division	Last Name	Title	Grade 4/17	Current Salary 3/31/17	2% Raise Effective 4/1/2017	Projected Advance 4/1/2017	Recalculated Salary Apr-17	Description of Transaction	Date of Transaction	Personal Service Adjustment	Salary Expense 2017-18	Annual Salary 3/31/2018
46673	Executive	Hammer	Environmental Program Specialist 1				0						

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VII.9

Fringe Benefits and Indirect Costs

Fringe Benefits and Indirect Costs will be assessed and paid from special and administrative funds of the State.

Fringe Benefits costs refer to those disbursements incurred by the State for the benefit of its employees and includes the costs to the State, as an employer, for Retirement plans, Social Security, Health Insurance, Dental Insurance, Worker's Compensation, Survivor's Benefits, Unemployment Insurance and the State's contribution to the Employee Benefit Funds pursuant to agreements with the various bargaining units.

Indirect costs are agency or central service agency costs that cannot be directly associated with the administration of a particular program and therefore cannot be charged as a direct program expense. Indirect costs include, but are not limited to, physical overhead, space occupancy, utilities, information technology and central service agency (e.g. OSC, OGS, Civil Service, Budget, General Services, etc.) costs.

Statutory Authority

Statutory authority for assessing, collecting and making payments from funds of the State are included in various statutes of the State. Generally these provide that whenever the compensation of an employee is paid from a special or administrative fund provided for by law, fringe benefits and a proportionate share of administrative costs associated with the administration of benefits, which would otherwise be chargeable to the State's General Fund, shall, with approval of the Budget Director, be paid from such special or administrative fund. Employee fringe benefit and indirect costs of the General Fund and State Capital Projects Fund are paid from general state charge appropriations provided annually and are not subject to the special assessment procedures described herein.

Comptroller Assess and Collect	Section 8-b	State Finance Law
Retirement	Section 16(c)	Retirement and Social Security Law
Social Security	Section 138-a	Retirement and Social Security Law
Health Insurance	Section 168-1 and 2	Civil Service Law
Worker's Compensation	Section 88-a	Workmen's Compensation Law
Survivor's Benefits	Section 154-8	Civil Service Law
Unemployment Insurance	Section 580	Labor Law
Employee Benefit Funds	Section 6(f)	State Finance Law

Assessment Rates

At the beginning of each fiscal year, fringe benefit and indirect cost rates are provided to the Comptroller by the Director of the Budget. The federal government may also request the negotiation of a separate rate for distinctive programs. For example, a special rate can be developed for a state-administered program paid for with federal funds or for an organizational unit which is entirely supported with federal funds. Thus, State agencies may have separate rates for federally sponsored activities as well as for any special program for which a unique rate is requested by the federal government. For federal fund assessments, the rate provided is determined by agreement with federal awarding agencies and, as noted above, may be agency, fund or program specific. OSC's Bureau of State Accounting Operations (BSAO) Revenue section will apply the rates provided by the Budget Director to personal service disbursements made from special or administrative funds to determine the fringe benefit and indirect cost assessment. Current fiscal year rates:

State Fiscal Year 2017-18 Rates			
Fringe Benefit Components	Federal Funds	Non-Federal Funds	FEMA Overtime
Health Insurance	29.84%	30.21%	-
Pensions	17.51	18.79	17.51
Social Security	7.22	7.34	7.22
Workers' Compensation	3.77	3.39	-
Employee Benefit Funds	.94	.99	-
Dental Insurance	.43	.47	-
Unemployment Benefits	.09	.13	-
Vision Benefits	.09	.08	-
Survivors' Benefit	.08	.08	-
Total Fringe Benefit Rate	59.97%	61.48%	24.73%